

# City of Upland



Financial Update  
February, 2017  
Fiscal Year 2016-2017

## 2016-2017 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Estimated Beginning Fund Balance at 7/1/16		\$ 14,542,495
Revenues	\$ 26,163,835	
Expenditures	<u>(28,440,026)</u>	
YTD Revenues over (under) expenditures		(2,276,191.02)
Fund Balance Designations		(4,000,000)
Estimated Preliminary Fund Balance at 02/28/17		<u>\$ 8,266,304</u>
Over/(Under) 12.5% Reserve Limit		<u>2,304,574</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended February 28, 2017**

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<b><u>Major Revenue Accounts</u></b>	<b><u>Fiscal Year Actuals (Totals)</u></b>		<b><u>Budget</u></b>	<b><u>Year-to-Date</u></b>	<b><u>Realized</u></b>
	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2016-17</u></b>	
Property Tax	\$ 18,376,071	\$ 18,990,210	\$ 19,828,964	\$ 11,083,183	55.9%
Sales & Use Tax	12,477,307	13,909,909	13,622,588	6,903,796	50.7%
Business License Tax	994,195	873,568	850,000	528,946	62.2%
Other Taxes	620,054	832,211	720,000	367,898	51.1%
Franchise Tax	1,270,508	1,264,970	1,230,000	353,248	28.7%
Licenses & Permits	1,120,049	1,247,615	1,066,186	750,157	70.4%
Revenue from Other Governments	2,443,850	1,915,228	1,908,000	1,312,530	68.8%
Charges for Services	5,606,821	4,463,449	3,732,518	2,467,846	66.1%
Fines & Forfeitures	604,509	594,416	434,000	304,786	70.2%
Use of Money & Property	554,933	609,449	566,560	454,464	80.2%
Other Revenue	5,137,849	2,205,837	1,494,813	1,240,024	83.0%
Transfers In	-	121,523	396,960	396,960	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 49,206,146</b>	<b>\$ 47,028,386</b>	<b>\$ 45,850,589</b>	<b>\$ 26,163,835</b>	<b>57.1%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended February 28, 2017**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 488,917	\$ 229,039	\$ 46,459	\$ 213,419	46.85%
Administrative Services	5,380,085	2,373,660	782,582	2,223,843	44.12%
Development Services	1,491,189	733,691	280,823	476,675	49.20%
Police	18,972,969	11,060,780	304,937	7,607,253	58.30%
Fire	12,276,104	7,575,500	346,827	4,353,777	61.71%
Community Services	2,337,598	1,293,665	85,251	958,682	55.34%
Public Works	5,646,172	2,653,691	462,455	2,530,026	47.00%
Transfers Out	1,100,804	20,000	-	1,080,804	1.82%
PARS Transfer	-	2,500,000	-	(2,500,000)	0.00%
(Fund Balance Designation)					
<b>General Fund</b>	<b>\$ 47,693,838</b>	<b>\$ 28,440,026</b>	<b>\$ 2,309,334</b>	<b>\$ 16,944,477</b>	<b>59.63%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End February 28, 2017**

							<b>% of Year</b>	<b>67%</b>
<b>Current Year Activity</b>								
<b>Fund Title</b>	<b>Fund No.</b>	<b>Budgeted Revenue</b>	<b>YTD Revenues</b>	<b>% Realized</b>	<b>Budgeted Expenditures</b>	<b>YTD Expenditures</b>	<b>% Expended</b>	
General Fund	101	\$ 45,850,589	\$ 26,163,835	57.1%	\$ 47,693,838	\$ 28,440,026	59.6%	
Housing Fund	201	3,358,905	1,168,884	34.8%	5,684,430	1,283,028	22.6%	
Public Safety Augmentation Fund	203	801,000	487,808	60.9%	801,000	487,808	60.9%	
Gas Tax Fund	204	1,552,744	748,112	48.2%	7,164,015	1,173,231	16.4%	
Measure I	205	1,001,400	669,245	66.8%	3,336,611	1,116,604	33.5%	
Sanitary Sewer	207	2,731,206	395,966	14.5%	2,731,206	2,731,206	100.0%	
HOME	208	116,000	72,748	62.7%	790,000	-	0.0%	
Community Development Block Grant	209	812,909	411,700	50.6%	844,904	191,318	22.6%	
Parking Improvement District Area	210	40,000	29,374	73.4%	50,000	6,400	12.8%	
Air Quality Management District	211	92,400	25,261	27.3%	116,536	58,318	50.0%	
Homeland Security Grants - PD	214	-	-	-	-	-	0.0%	
Proposition 30	215	75,000	230	0.3%	140,000	-	0.0%	
COPS	216	105,645	234,188	221.7%	383,689	63,088	16.4%	
Other Grants	217	30,120	59,406	0.0%	30,120	53,808	0.0%	
Office of Traffic Safety Grants	218	284,488	102,778	0.0%	284,488	72,901	25.6%	
JAG Grant	219	23,752	26,561	111.8%	23,752	15,059	63.4%	
Asset Forfeiture	220	40,000	926	2.3%	47,500	34,281	72.2%	
Homeland Security Grants - Fire	221	-	-	-	-	-	0.0%	
Cal HOME	222	826,600	131,488	15.9%	820,600	60,000	7.3%	
Financing Authority	301	20,000	20,046		280,650	259,325	92.4%	
General Development	420	270,000	211,829	78.5%	636,771	400,521	62.9%	
Park Acquisition & Development	421	600,000	742,489	123.7%	430,361	659,741	153.3%	
Storm Drain Development	422	215,018	532,934	247.9%	241,744	183	0.1%	
Street & Traffic Facility Development	423	270,000	735,518	272.4%	192,274	165	0.1%	
General Capital Projects	425	-	-	-	-	-	0.0%	
Street & Alley Repairs - Burrtec	426	204,484	118,230	70.5%	399,421	-	0.0%	
Water Utility	640	19,592,922	13,803,711	70.5%	26,700,832	12,183,445	45.6%	
Solid Waste Utility	641	10,295,780	7,392,568	0.0%	10,253,263	6,128,701	59.8%	
Sewer Utility	645	9,027,100	6,313,881	69.9%	11,006,224	3,284,111	29.8%	
Self-Funded Liability	751	4,412,933	2,557,104	57.9%	4,412,933	4,221,145	95.7%	
Fleet Management	752	1,401,144	544,761	38.9%	1,238,034	397,196	32.1%	
Information Systems	753	1,528,376	1,063,652	69.6%	1,529,609	823,235	53.8%	
Building Maint & Operations	754	1,122,650	732,489	65.2%	1,122,650	446,869	39.8%	
Successor Agency	805	3,549,773	14,519,149	409.0%	3,532,319	1,071,690	30.3%	
		<b>\$ 110,252,938</b>	<b>\$ 80,016,872</b>	<b>72.58%</b>	<b>\$ 132,919,774</b>	<b>\$ 65,663,403</b>	<b>49.40%</b>	